

EXHIBIT M

ABC / Amega INC

**American Bureau
of Collections**

JUNE 1, 2007

ACCOUNTS PAYABLE EC442888
JC DENIRO & ASSOCIATES
CHRISTINE VEGA, A/P MGR
174-A NINTH AVE
NEW YORK NY 10011

REFER TO OUR FILE #...	059EC442888	PRINCIPAL PLACED:	\$5,864.58
RE: ACCOUNT #	NY@145218	PRINCIPAL BALANCE:	\$5,864.58
STAPLES BUS ADVANTAGE/INTERNAL		INTEREST:	\$175.94
500 STAPLES DR			
FRAMINGHAM MA	01701		

DEAR SIR

This is to inform you that you have 10 days from the date of this letter to remit the amount of \$5864.58 representing the amount past due to the creditor referenced above.

Should your payment not be received within the allotted time, the American Bureau of Collections, Inc will proceed with regular collection efforts.

SINCERELY YOURS,

AMERICAN BUREAU OF COLLECTIONS, INC.
1100 MAIN ST.
BUFFALO, NY 14209

*** TO ASSURE PROPER CREDIT, PUT OUR FILE NUMBER ON ALL CORRESPONDENCE ***

Receivable Solutions, Anywhere You Need Us



Headquarters

1100 Main Street
Buffalo, New York
14209-2356 U.S.A.

Phone 716.885.4444
Fax 716.878.2872

www.abcollections.com

Seoul Shanghai Beijing 2000